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MacAlister, James

Remarks on the tax on art

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REMARKS
ON
THE TAX ON ART

MADE AT THE ANNUAL MEETING OF THE FAIR-
MOUNT PARK ART ASSOCIATION, PHILADELPHIA,
DECEMBER 18, 1905.

BY
JAMES Mac ALISTER, LL. D.

THE UNITED STATES TAX ON ART

At the Thirty-fourth Annual Meeting of the Fairmount Park Art Association, Philadelphia, Dr. James Mac Alister offered the following Preamble and Resolution:

WHEREAS, The duty imposed upon the works of art brought to this country is one of the chief hindrances to the cultivation of a finer taste and a more widely diffused appreciation of objects of beauty among the masses of the people; and

WHEREAS, A National Association has been formed for the purpose of dealing with this question, including private citizens and the public institutions devoted to the cultivation of art by means of schools, galleries, and exhibitions; therefore be it

Resolved, That the Fairmount Park Art Association of Philadelphia desires to express its hearty approval of the objects for the promotion of which the American Free Art League has been formed, and pledges itself to aid in every proper way in securing such action from the present Congress as shall place all works of art on the Free List.

In support of the resolution, Dr. Mac Alister spoke as follows:

Mr. CHAIRMAN: The present tax on art is so anomalous a feature of our national legislation that a word or two of explanation will not be out of place. It had its origin in the protective system which has been one of the great dividing principles of the political parties that have been contending for ascendancy from the earliest days of the Republic. It was not however, till the time of the Dingley Act of 1897 that

the present disgraceful tax was laid upon works of art brought into this country. I am not going to raise any issue as to the place which protection should hold in the industrial and economic development of the United States. That is a political question about which, I take it, a considerable diversity of opinion exists in the membership of this Association. It has been a burning question in this city and State, and no doubt the high protectionist is ready with reasons why we should "stand pat" on the existing tariff laws. This much, however, must, I think, be conceded by all, that the protective policy has been the chief means of making the United States a great, powerful, and prosperous nation. Within the past generation we have become the richest country in the world. With all this material aggrandizement, the United States is coming to be politically the power to which the whole civilized world is looking for leadership in international affairs. A short time ago Lord Roseberry predicted that the time was not far distant when the political and commercial centre of the world would have passed from London to New York. Now, it is important to take note of the changes in our social conditions which this unexampled growth of the industrial and commercial interests of the country has brought about. We are beginning to have the leisure and the desire for the cultivation of those habits and tastes which follow in the wake of wealth, for those higher and finer things which are the evidences of a more advanced civilization. Art is a native instinct of man's nature; but it has to wait for the time when wealth has been accumulated and is pretty widely diffused, before

it can flourish and become an integral part of the social and public life of the people. The American people have now reached the position where the possession of the finest works of art is felt to be a necessity, when museums and collections of paintings for the diffusion of taste among the masses are springing into existence in every part of the land; and we are beginning to realize that it is the bounden duty of the State to provide liberally for those elevating influences which art in the widest sense of the term is best calculated to exercise in a community.

In seeking to bring about these conditions we meet with serious difficulties. In the first place, we have not directly inherited the great art of past ages. We must not forget that we are a new people, in a new country, with new problems of human progress to solve. We have had to devote our energies to clearing the forests, breaking the prairies, and building up free commonwealths founded upon the equal rights of all men. These responsibilities have taxed our energies to the utmost. The old nations of Europe—Italy, France, Germany, England—have had for centuries a splendid inheritance in the paintings, the sculpture, the architecture which they count among their most valuable assets. We have had none of these advantages, and so thousands of our people cross the ocean annually, spending millions of money, to see and enjoy these precious possessions. We must not belittle our own art; and, while it is our duty to foster this, we need the influence of the great masters of the past for cultivation, for inspiration, for the public galleries where the masses can go to know and feel their fascination. Now, the absence

of these great art-works in the United States is an obstacle which can be overcome; but it will take time, and the tax which must be paid to bring them into this country is a hindrance that is discreditable to us as an enlightened and progressive people. I think we have an unquestioned right to have this impost upon the art-culture of the nation removed. Does it not seem utterly unreasonable that those things which are so important to us at this time and which we cannot produce ourselves, should not be allowed to come in without paying a burdensome tax? I suppose the framers of the tariff acts gave little heed to these considerations. The ostensible reason for laying a tax of twenty per cent. upon works of art was the protection of American art and artists. This claim could hardly be applied to the works of the old masters, of which I have been speaking. The kind of art which it is most important for us to acquire, the productions of the great artists of past ages, can hardly be regarded as entering into competition with the work of our own artists. What competition can there be between the glorious sculpture of ancient Greece which survives to us only in a few specimens, many of them mutilated, and the work of our native sculptors? Surely the works of Botticelli and Raphael, of Rubens and Van Dyck, of Rembrandt and Holbein, of Reynolds and Gainsborough, can hardly be regarded as entering into rivalry with our own painters; and yet it is these very works that our collectors and galleries are most anxious to secure. From a commercial standpoint, it is possible to regard the contemporary art of Europe as entering into competition with the work of our

own artists, but it should be known that the American artists have repudiated the protection which Congress has insisted on foisting upon them. At the time this legislation was enacted, they petitioned against it, and they have since made several ineffectual efforts to have it repealed. The Republic of Art, like the Republic of Letters, does not desire discriminations of any kind within its realm. What the American artists are seeking is a public with a more cultivated and widely diffused taste for art, and this they know can best be obtained by that knowledge of the work of the great masters of the past as well as of the present time. At this moment a petition is in circulation among the artists of the United States asking for the repeal of the duties on art, which will be signed by every man of any note. In fact, no class of our people is so insistent in demanding free art as the artists in whose behalf it was claimed the present law was enacted.

No doubt the protectionists stand ready with answers to the objections I have put before you. You will be told that works of art that are purchased by, or directly presented to, our galleries and museums come in free of duty. That is true. But I need hardly remind you that the art collections in our museums and galleries have not been acquired out of their own resources. Without an exception, they have come into existence by the gifts and bequests of private citizens. Take as the best example of this the Metropolitan Museum, of New York, which may now be classed among the great public museums of the world. The splendid galleries of that institution have been created through the munificence of

private collectors. Quite lately the Rogers bequest of six millions of dollars has made it independent, to some extent, of this private liberality, but its future growth must continue to depend largely upon gifts. Our own Wiltach Galleries in Fairmount Park are another example of the same kind. We would not have these but for the liberal spirit of their founder, who wisely provided for their extension in future years by a generous endowment. Then again, look at the magnificent collections which Mr. Morgan has been gathering in London. He has for several years been the largest purchaser of the finest art works which have been offered for sale in the old world. He has spent millions of dollars in their acquisition, but he cannot bring them to this country without paying a tax which would be in itself a considerable fortune. If we wish to see them we must make a journey to the South Kensington Museums and the National Gallery in London, where they are deposited. Mrs. Gardner, of Boston, had finally to pay the United States Government many thousands of dollars for the privilege of enriching Boston with a collection of paintings which has conferred distinction upon the city. It will be said that rich people ought to pay for such luxuries if they must have them; but that is an answer quite aside from the question at issue. Sooner or later these precious objects of art will find their way to public museums, but the fact will remain that the donors or the purchasers have been taxed to render this possible. This is especially true of our own country, where the government has not yet reached the stage of creating and maintaining great museums for the public benefit. Meanwhile we must be de-

pendent upon the taste and liberality of our wealthy citizens, and it is surely against public policy that things which cannot be regarded as articles of commerce, and which cannot be produced in this country, should be enhanced in value by an impost which has no counterpart in any other civilized land. I do not hesitate to say that this tax is a disgrace to the nation. It will appear still more so when we think of the trifling amount realized from it. Last year it was but a million of dollars—a sum which could be well spared from the vast income derived from our tariff revenue.

Mr. Chairman, I have brought this matter before the Association because a national society has just been formed which is to be known as the American Free Art League. Its object is to create a widespread interest in the conditions to which I have called attention, and to cultivate so strong a sentiment in favor of repealing the tax upon art that Congress will not be unwilling to heed the expressed wishes of the public with reference to these matters and the very general demand for the repeal of the tax upon art. The time seems to be opportune, the political conditions favorable. I therefore move the adoption of the resolution which has been presented.

The resolution offered by Dr. Mac Alister, being duly seconded and put to a vote, was unanimously adopted.



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TITLE**